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# CITIZENS SUMMARY

## Findings in the audit of the Twenty-Sixth Judicial Circuit, City of Versailles Municipal Division

Non-monetary Transactions	There is no independent reconciliation of approved non-monetary transactions, such as judicial order transactions and uncollectible bad debt write-offs, to actual changes made in the computerized case management system. Since the Court Clerk is the only person with access to the computerized system and is also responsible for collecting court receipts, an independent review of non-monetary transactions is needed.
Ticket Accountability	Neither the Police Department nor the municipal division maintains adequate records to account for tickets assigned and issued, and their ultimate disposition. Audit staff reviewed 60 tickets and could not locate 4; the Police Department eventually located 2 of these tickets, but the other 2 could not be located, so it is not possible to determine if they were properly handled.
Receipt Procedures	The municipal division's receipt procedures are not sufficient and do not provide assurance that all monies collected are accounted for properly. The numerical sequence of receipts slips is not accounted for properly. In addition, the composition of receipts (cash, check, or credit card) is not reconciled to the composition of monies transmitted to the city, making it more difficult to ensure all monies have been recorded and transmitted.

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.